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For Christmas

Our line of gents' and children's hats ordered for the Holidays is on sale at bargain prices

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There are many purposes which require a small quantity of hot water procured quickly and conveniently—for shaving, for making a couple of cups of tea, coffee or chocolate, or for warming baby's milk bottle.

An Electric Heater

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The Hawaiian Electric Co., Ltd.

FOR SALE

Bungalow on lot 75x150, Kaimuki, near car line	\$2500
Three lots on Wai'alae road, near car line	2000
Two choice lots 18th Ave., Ocean View, 22,500 sq. feet	950
Lots on 21st Ave.	350
Level farming tract near Wai'alae road, 46,240 sq. ft.	1,000
1/2-acre lots 20th ave., about 90 ft. frontage on Wai'alae road, partly improved, sea and mountain view	750
One house, big lot on 10th Ave., 1/2 block from car line	2300
Seven room house on Wilder avenue	2200
Building lots on Wilder Ave., Dole St. and Metcalf St.	\$750 to 1500
Long lease on about 1/2 acre of land between Nuuanu Ave. and lane, very reasonable.	
2 lots in College Hills, 30,000 sq. ft.	3150
Cor. lot, Kaimuki, 22,400 sq. ft. beautiful view, close to car line	1250

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PREPARATIONS FOR CARNIVAL ALMOST READY

The work of preparing for the big Mid-Winter Carnival is now practically completed, and if the plans go not awry, the parade this year will be far and away the finest ever shown here. So much became evident yesterday afternoon, at the meeting of the special finance committee, of which Fred L. Waldron is the chairman, and the promotion committee yesterday afternoon. Director-General Chillingworth has outlined his plans for a four-day celebration, winding up with the "Landing of Kamehameha the Great" at Waikiki beach, Washington's Birthday.

Kamehameha will be represented by Palenapa, who is considerably over six feet in height and weighs nearly three hundred pounds, but splendidly proportioned. Wearing the feather cloak and helmet of his rank, the monarch will land on the shore between the Seaside and Moana hotels, where he will be received by the people of Oahu. A Hawaiian hookupu or gift ceremony will be shown, when he will be presented with fruits and taro and pigs.

There will be native houses and Hawaiians seen making mats, tapa, pounding poi and living as Hawaiians did one hundred years ago.

All this is to be staged under the direction of W. D. Adams, so that the entire scene will be witnessed from afar and the entire setting will stand out clearly and not be marred by close lines of spectators. In order to have the double war canoe, Prince Kalaninuihewa's canoe now at Kailua, and another will be brought here from Kailua, Hawaii, and lashed together by a Hawaiian who did the same for those in the Bishop Museum.

There are also to be aquatic sports, consisting of surf riding, canoe races and many stunts. Duke Kahanamoku will be a star attraction in the surfing and swimming performances.

One evening will be devoted to an eruption of Punchbowl, which is to be handled by R. A. Lyon.

The floral parade feature will be historic. Various societies may look after the various floats. One will represent Kapiolani defying Pele. Mrs. Nakulua, an authority on Hawaiian matters, is working out a theme for a float, while Wai'alua and Laie are expected to provide floats telling some tradition of their districts.

The Island Princess section will be repeated. As this has become one of the most attractive features of each year's carnival, it will be given a prominent place in the celebration again.

There will be a grand ball, this to conclude the carnival. The Moose organization will participate in some part of the carnival and will appear as a uniformed contingent.

The finance committee asked for a maximum estimate of expense, which Mr. Chillingworth was unable to give, although it is known that the committee will have to look around for at least seven or eight thousand dollars. Another meeting will be held early in the week, when Mr. Chillingworth, after going into details with the heads of his committees, will be able to make a report.

One of the features which the director-general believes will revive an old sport is the racing card, which is to be under the direction of Robert W. Shingle, and other enthusiasts.

Members of the finance committee present were Fred L. Waldron, chairman; R. W. Shingle, A. W. T. Bottomley, Charles Hemenway, A. D. Castro, A. Q. Marcellino, Samuel Walker, Ralph Lyon, W. T. Rawlin, E. A. Berndt, James McCandless, Julius Unger and H. M. Hepburn.

AT THE HOTELS

AT THE YOUNG HOTEL.

Ernest Cropp, Waipahu; Hugh Howell, Maui; Alex. A. Forsyth, Ewa; Wm. P. Pogue and wife, Maui; Harry B. Pogue, Maui; James D. Lewis, Hilo; E. B. Temple, San Francisco; J. De-tor, Local; R. M. Barton and wife, Lihue; H. W. Baird, Lihue; W. E. Rapson, Kahu, P. Phillips, Maui; Geo. Howell, Lihue; H. S. Wisard, Lihue; F. A. Alexander, Eleele; J. Reed and wife, San Francisco; F. R. Werthmuller, Local; Chas. E. Inslee, Los Angeles; Wm. F. Pogue, Eureka; F. Cooley and wife, San Francisco; Mrs. P. White, Pasadena; Mrs. F. Shields, New York; R. P. Spalding and wife, Keala; Mrs. M. B. Hair and daughter, Maui; Geo. T. Ruddock, San Francisco; L. T. Bland-ing, San Francisco; D. E. Metzger, Hilo; Mrs. Cunningham, Lihue; Wm. McDonald, Local; Walter S. Pen-ray, Lihue; P. P. Schaffer, Lihue; J. Doherty, Lihue; F. Minor, Lihue; M. Maero, Lihue; Wm. J. Passoth, Ewa; Wm. G. Matthews, Ewa; C. H. McNally, Waipahu; Jack Brown, Lihue; M. Evans, Lihue; Geo. Howell, Lihue; Chas. Slap, Lihue; R. P. Monr, Local; L. L. Bruus, Local; A. F. Gay, Local; R. L. Dunlap, Local; R. T. Westerman, Lihue; W. E. Wilder, Lihue; G. F. Betz, Local.

On Monday the national supreme court rendered a decision in the coal railroad cases, finding that 65 per cent of the contracts between the anthracite roads and the independent miners were illegal. President Baer of the Philadelphia & Reading Railway says the government made none of its charges stick, while Attorney General Wickersham considers the decision a triumph for the government. A request has been made on the part of the railroads, that the supreme court advise them just what to do to comply with the decision.

ASSESSMENTS RAISED \$300,000 BY SUPREME C'T.

Raising the tax assessment on the Hawi Mill and Plantation Company \$300,000, although reducing the original figures of the tax assessor on this property by \$200,000, the supreme court handed down a decision yesterday setting the present valuation of this concern, which was incorporated in 1904 at \$300,000, at \$1,100,000. The value fixed by the tax assessor on January 1, 1912, was \$1,300,000. Appealing from his figures, the company obtained a reduction of \$100,000 by the tax appeal court, but unsatisfied with this, carried the case on up to the supreme court. Yesterday's decision, written by Chief Justice Robertson and concurred in by Associate Justices Perry and De Bolt, was the result.

The company had made a return of \$700,000 but had offered to compromise with the assessor on a valuation of \$800,000.

The decision is of particular interest as showing the enormous increase in values of sugar lands in the Territory in the last fifteen years, or since the Hawi Plantation came into existence in 1897. In 1897 the Hawi Plantation, then owned by R. R. Hind, was assessed at \$285,000. On a showing of a diminished yield in 1899 and a possible loss this figure was reduced in 1900 to \$265,000. Then in 1904 the present company was organized, at a capitalization of \$300,000, and on the basis of this capitalization the profits in 1911 were nearly 100 per cent, the actual net income being \$238,190.

The entire stock of the corporation is held in the family of the late R. R. Hind, no sale of shares being made. The deputy assessor valued the various items of the holdings at \$1,120,441, and the company's manager estimated the same items at \$606,289. While the decision of the tax appeal court discloses no express finding on this point, the supreme court says that a fair valuation of the property based on the separate appraisal of the different items would probably be somewhere between the two totals given.

"But," says the supreme court, "the assessment of the combined property as the basis of an enterprise for profit requires that there be taken into consideration all facts and considerations which reasonably bear upon the value of the property as a whole including the gross receipts, running expenses and net profits of the enterprise."

The evidence showed that the company held 6121 acres of land. In fee simple, there were about 997 acres of which 847 acres are cane land and the rest pasture land. Under lease from the Hind plantation are 965 acres and under government leases 2096 acres, of which 1516 acres are subject to the homestead withdrawal clauses. Under lease from other parties are 1828 acres, and from the Hind estate are 234 acres. The government has notified the company of the proposed withdrawal and cancellation of two leases covering about 927 acres which are to be homesteaded.

In the Hind estate case the supreme court sustains the decision of the tax appeal court.

'KAM' STUDENTS HEAR COTTRILL AND W. O. SMITH

The address of Hon. Chas. A. Cottrill, collector of internal revenue, and the singing of the "Kona nightingales" were the main features of the Hawaiian luau given at Kamehameha school last night. In his address before the assemblage of about four hundred Kamehamehas, Cottrill emphasized the fact that they were now being trained in character, honesty and integrity.

Mr. Cottrill paid tribute to the memory of Princess Bernice Pauahi Bishop, benefactress of the schools, and told those present, especially the sons and daughters of Kamehameha, to do their work honorably and honestly.

President Horne of the schools, read a report. During a quarter of a century, he said, the schools had turned out 260 men graduates and 137 girls graduates. He then described the positions, they now hold. The Kamehamehas have done well. He also urged them to continue to do what is right and honorable.

Hon. W. O. Smith, for the trustees, touched upon the necessity of perpetuating the friendly relations between mankind. He said that no man could live to himself. His talk was short.

A. G. Hottendorf, president of the Kamehameha Alumni Association, who presided, called upon the school glee clubs for selections. And during the intervals of the speakers, the "Nightingales" from Kona, all graduates, under the leadership of C. E. King, sang a medley. The singing was splendid, and showed good training.

The rendition of the "Rosary" by the girls' glee club, under the direction of Miss Gaffield, won the admiration of the hearers.

It was suggested and unanimously adopted that a cablegram of congratulation and aloha be sent to Hon. C. R. Bishop, in California. Mr. Bishop will soon be ninety-one years of age.

Seated with President Horne at his table last night were the Hon. W. O. Smith, trustee; Hon. Charles A. Cottrill, Rev. William B. Oleson and Mrs. Oleson, Theodore Richards, Miss Ida M. Pope, Miss Knapp, Mrs. Horne, Miss Alice Oleson, Rev. Akiko Akana, Mrs. U. Thompson, Mrs. M. Elder and Mrs. Turner.

THE LAST CALL

THREE MORE DAYS and Christmas shopping will be at an end, and it behooves tardy purchasers to buy now. To those who have not yet decided what to buy we respectfully invite to our store, and ask that we help you to decide.



Our line of Christmas goods is very large, and represents purchases on the mainland and in China. Anything that you can think of is in our store, and the clerk will gladly show you our entire stock.

Our line of Chinese Silk and Linen goods, though of the very best, can be bought cheaper here than anywhere in town, as our buyer in China, being on the ground, got bedrock prices.

Our line of American goods includes suggestions for men, women and children, and are the latest. A few suggestions:

MEN'S FANCY NECKWEAR
MEN'S FINE SILK HOSE
MEN'S SILK ORIENTAL EMBROIDERED SHIRTS
SILK KIMONOS
SILK CREPE PAJAMAS
MEN'S FINE LINEN HANDKERCHIEFS
MILITARY BRUSHES
FANCY COMBS AND BRUSHES
JEWELRY BOXES
CROCHET BAGS
LEATHER BAGS FITTED
SPECIAL FANCY HOLIDAY RIBBONS
FINE LADIES' BELTS
LADIES' FINE SILK HOSE IN FANCY BOXES

We can save you time, money and worry.

From now until Christmas our store will be open evenings.

We cordially invite inspection whether you intend buying or not.

Remember, we give Green Stamps

Canton Dry Goods Co.

Hotel St., opposite Empire Theater

PROTECT THE COUNTRY

WASHINGTON, D. C., Dec. 4.—The Department of Agriculture has information that a dangerous fruit fly known as *Trypeta ludens*, which attacks oranges, mangoes, peaches, guavas, sweet limes, and other fruits and vegetables, is widely distributed in Mexico and may be introduced at any time into the United States.

The State of California has established a quarantine prohibiting the entry into the State of the products mentioned from Mexican and Central American ports, and has provided for the confiscation and destruction of such fruits wherever found in California. Mexican fruits, particularly oranges, are, however, now coming into the United States in quantities from Mexico, through various ports, and being widely distributed.

Furthermore, the investigation of this insect by experts of the Department of Agriculture and others, has fully established the danger of the importation and establishment of this fruit fly in citrus districts bordering the Gulf from whence it could easily be carried to other states.

Under Section 7 of the Plant Quarantine Act of August 20, 1912, it becomes the duty of the Secretary of Agriculture to consider the advisability of restricting or prohibiting the importation from Mexico of the fruits and vegetables mentioned and others that may carry the insect.

In compliance with the Act, a public hearing will be held at the Department of Agriculture, Washington, D. C., at ten o'clock on January 8, 1913, in order that all persons interested

may have an opportunity to appear and be heard concerning the establishment of a quarantine on certain fruits coming from Mexico into the United States, to prevent the introduction of the Mexican fruit fly *Trypeta ludens*.

Renovation of the interior of the capitol, formerly Iolani palace, is in progress, there being an appropriation of \$10,000 available for the purpose.

Auwalolimu government lots will be auctioned next Saturday.

Sub-committees of the Honolulu municipal charter revision committee appointed by the governor have been announced, and it is presumed that work on the matter will now proceed.

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Prices: Lowest in the city.
Quality: The best.

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